

## Question 2

2. Please describe the new computer software system that is being developed for use in all churches of Scientology and Scientology-related organizations.

### Church of Scientology Planned Computerization

Church of Scientology International ("CSI") is developing accounting software for use in all churches and Scientology-related organizations around the world. CSI is utilizing an available accounting software package produced by FourGen Software. The FourGen software was chose by CSI because it is a fully featured accounting package utilizing the computer language INFORMIX-4GL, a language previously used by the Church in other programs.

The use of an accounting software program will not change materially Scientology accounting procedures. The same documents which now make up the accounting system will be produced, i.e., invoices, disbursement vouchers, account summaries, etc. The documents simply will be produced electronically, but will be maintained in hardcopy as well as softcopy. The system will provide for electronic writing of invoices, disbursement vouchers and checks, and will include the Scientology purchase order system and financial planning procedures as dictated by Church policy. It also will include procedures for performing an "audit", that is, the Scientology accounting procedure for categorizing all bank account debit and credit transactions. It will have the capacity to produce standard journal entries, general ledgers and financial statements.

Modifications are being made to the FourGen program to adapt it for use by Scientology organizations. These modifications include adaptations to accommodate Scientology's fund raising system, accounting for more than one ecclesiastical organization within the same corporation, proper recordkeeping for parishioner accounts and so forth. Electronic records will be permanent once posted. Any changes will be by journal entry only and a full audit trail will be maintained from an original entry to the final balance sheet.